

FIRST REGULAR SESSION
HOUSE COMMITTEE SUBSTITUTE FOR
HOUSE BILL NO. 74
97TH GENERAL ASSEMBLY

0640H.03C

D. ADAM CRUMBLISS, Chief Clerk

AN ACT

To repeal sections 44.080, 49.266, 67.457, 67.463, 67.469, 67.1521, 72.080, 79.070, 139.160, 139.170, 140.050, 140.150, 140.160, 140.230, 140.290, 140.405, 140.460, 140.470, 140.665, and 140.730, RSMo, and to enact in lieu thereof twenty-five new sections relating to political subdivisions, with penalty provisions.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Sections 44.080, 49.266, 67.457, 67.463, 67.469, 67.1521, 72.080, 79.070, 139.160, 139.170, 140.050, 140.150, 140.160, 140.230, 140.290, 140.405, 140.460, 140.470, 140.665, and 140.730, RSMo, are repealed and twenty-five new sections enacted in lieu thereof, to be known as sections 44.080, 49.266, 67.313, 67.457, 67.463, 67.469, 67.1368, 67.1521, 72.080, 79.070, 94.841, 94.1060, 139.160, 139.170, 140.050, 140.115, 140.150, 140.160, 140.230, 140.290, 140.405, 140.460, 140.470, 140.665, and 140.730, RSMo, to read as follows:

- 44.080. 1. Each political subdivision of this state shall establish a local organization for disaster planning in accordance with the state emergency operations plan and program. The executive officer of the political subdivision shall appoint a coordinator who shall have direct responsibility for the organization, administration and operation of the local emergency management operations, subject to the direction and control of the executive officer or governing body. Each local organization for emergency management shall be responsible for the performance of emergency management functions within the territorial limits of its political subdivision, and may conduct these functions outside of the territorial limits as may be required pursuant to the provisions of this law.
2. In carrying out the provisions of this law, each political subdivision may:
- (1) Appropriate and expend funds, make contracts, obtain and distribute equipment, materials, and supplies for emergency management purposes; provide for the health and safety

EXPLANATION — Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

13 of persons; the safety of property; and direct and coordinate the development of disaster plans
14 and programs in accordance with the policies and plans of the federal and state governments;
15 [and]

16 (2) Appoint, provide, or remove rescue teams, auxiliary fire and police personnel and
17 other emergency operations teams, units or personnel who may serve without compensation[.]
18 ; and

19 (3) **Adopt orders, ordinances, or resolutions with penalties as these specifically**
20 **relate to the actual or impending occurrence of a natural or man-made disaster of major**
21 **proportions within the county when the safety and welfare of the inhabitants of such**
22 **county are jeopardized. Such orders, ordinances, or resolutions may include the issuance**
23 **of burn ban orders carrying penalties as specified in subsection 2 of section 44.130, or the**
24 **violations of such order, ordinance, or resolution shall be an infraction. The ability of an**
25 **individual, organization, or corporation to sell fireworks shall not be affected by the**
26 **issuance of a burn ban order.**

49.266. 1. The county commission in all counties of the first, second or fourth
2 classification may by order or ordinance promulgate reasonable regulations concerning the use
3 of county property, the hours, conditions, methods and manner of such use and the regulation of
4 pedestrian and vehicular traffic and parking thereon.

5 2. **The county commission in all counties may, by order or ordinance, promulgate**
6 **reasonable regulations concerning its emergency management functions and operations**
7 **and conditions controls, as it specifically relates to the actual occurrence of a natural or**
8 **man-made disaster within the county when the health, safety or welfare of the inhabitants**
9 **of such county are threatened by actual or impending circumstances. The regulations may**
10 **include the issuance of burn ban orders carrying penalties as specified in subsection 2 of**
11 **section 44.130 and monetary fines as established by the county commission. The ability of**
12 **an individual, organization, or corporation to sell fireworks shall not be affected by the**
13 **issuance of a burn ban order.**

14 3. Violation of any regulation so adopted is an infraction **or may be as provided in**
15 **subsection 2 of section 44.130 as specified in the adopted regulation.**

16 [3.] 4. The regulations so adopted shall be codified, printed and made available for
17 public use and adequate signs concerning smoking, traffic and parking regulations shall be
18 posted.

67.313. 1. **If approved by a majority of the voters voting on the proposal, any city,**
2 **town, village, sewer district, or water supply district located within this state may, by order**
3 **or ordinance, levy and impose annually, upon lateral sewer service lines providing sewer**
4 **service to residential property having four or fewer dwelling units within the jurisdiction**

5 of such city, town, village, sewer district, or water supply district, a fee not to exceed four
6 dollars per month or forty-eight dollars annually.

7 2. The ballot of submission shall be in substantially the following form:

8 For the purpose of repair or replacement of lateral sewer service lines extending
9 from the residential dwelling to its connection with the public sewer system line, due to
10 failure of the line, shall (city, town, village, sewer district, or water supply district) be
11 authorized to impose a fee not to exceed four dollars per month or forty-eight dollars
12 annually on residential property for each lateral sewer service line providing sewer service
13 within the (city, town, village, sewer district, or water supply district) to residential
14 property having four or fewer dwelling units for the purpose of paying for the costs of
15 necessary lateral sewer service line repairs or replacements?

16 3. For the purpose of this section, a lateral sewer service line may be defined by
17 local order or ordinance, but shall not include more than the portion of the sewer line
18 which extends from the sewer mains owned by the utility or municipality to the point of
19 entry into the premises receiving sewer service, and may not include facilities owned by the
20 utility or municipality. For purposes of this section, repair may be defined and limited by
21 local ordinance, and may include replacement or repairs.

22 4. If a majority of the voters voting thereon approve the proposal authorized in
23 subsection 1 of this section, the governing body of the city, town, village, sewer district, or
24 water supply district may enact an order or ordinance for the collection of such fee. The
25 funds collected under such ordinance shall be deposited in a special account to be used
26 solely for the purpose of paying for the reasonable costs associated with and necessary to
27 administer and carry out the lateral sewer service line repairs as defined in the order or
28 ordinance and to reimburse the necessary costs of lateral sewer service line repair or
29 replacement. All interest generated on deposited funds shall be accrued to the special
30 account established for the repair of lateral sewer service lines.

31 5. The city, town, village, sewer district, or water supply district may establish, as
32 provided in the order or ordinance, regulations necessary for the administration of
33 collections, claims, repairs, replacements, and all other activities necessary and convenient
34 for the implementation of any order or ordinance adopted and approved under this
35 section. The city, town, village, sewer district, or water supply district may administer the
36 program or may contract with one or more persons, through a competitive process, to
37 provide for administration of any portion of implementation activities of any order or
38 ordinance adopted and approved under this section, and reasonable costs of administering
39 the program may be paid from the special account established under this section not to
40 exceed five percent of the fund on an annual basis.

41 **6. Notwithstanding any other provision of law to the contrary, the collector in any**
42 **city, town, village, sewer district, or water supply district that adopts an order or ordinance**
43 **under this section, who now or hereafter collects any fee to provide for, ensure, or**
44 **guarantee the repair of lateral sewer service lines, may add such fee to the general tax levy**
45 **bills of property owners within the city, town, village, sewer district, or water supply**
46 **district. All revenues received on such combined bill which are for the purpose of**
47 **providing for, ensuring, or guaranteeing the repair of lateral sewer service lines shall be**
48 **separated from all other revenues so collected and credited to the appropriate fund or**
49 **account of the city, town, village, sewer district, or water supply district. The collector of**
50 **the city, town, village, sewer district, or water supply district may collect such fee in the**
51 **same manner and to the same extent as the collector now or hereafter may collect**
52 **delinquent real estate taxes and tax bills.**

 67.457. 1. To establish a neighborhood improvement district, the governing body of any
2 city or county shall comply with either of the procedures described in subsection 2 or 3 of this
3 section.

4 2. The governing body of any city or county proposing to create a neighborhood
5 improvement district may by resolution submit the question of creating such district to all
6 qualified voters residing within such district at a general or special election called for that
7 purpose. Such resolution shall set forth the project name for the proposed improvement, the
8 general nature of the proposed improvement, the estimated cost of such improvement, the
9 boundaries of the proposed neighborhood improvement district to be assessed, and the proposed
10 method or methods of assessment of real property within the district, including any provision for
11 the annual assessment of maintenance costs of the improvement in each year during the term of
12 the bonds issued for the original improvement and after such bonds are paid in full. The
13 governing body of the city or county may create a neighborhood improvement district when the
14 question of creating such district has been approved by the vote of the percentage of electors
15 within such district voting thereon that is equal to the percentage of voter approval required for
16 the issuance of general obligation bonds of such city or county under article VI, section 26 of the
17 constitution of this state. The notice of election containing the question of creating a
18 neighborhood improvement district shall contain the project name for the proposed
19 improvement, the general nature of the proposed improvement, the estimated cost of such
20 improvement, the boundaries of the proposed neighborhood improvement district to be assessed,
21 the proposed method or methods of assessment of real property within the district, including any
22 provision for the annual assessment of maintenance costs of the improvement in each year after
23 the bonds issued for the original improvement are paid in full, and a statement that the final cost
24 of such improvement assessed against real property within the district and the amount of general

25 obligation bonds issued therefor shall not exceed the estimated cost of such improvement, as
26 stated in such notice, by more than twenty-five percent, and that the annual assessment for
27 maintenance costs of the improvements shall not exceed the estimated annual maintenance cost,
28 as stated in such notice, by more than twenty-five percent. The ballot upon which the question
29 of creating a neighborhood improvement district is submitted to the qualified voters residing
30 within the proposed district shall contain a question in substantially the following form:

31 Shall (name of city or county) be authorized to create a
32 neighborhood improvement district proposed for the (project name for the
33 proposed improvement) and incur indebtedness and issue general obligation bonds to pay for all
34 or part of the cost of public improvements within such district, the cost of all indebtedness so
35 incurred to be assessed by the governing body of the (city or county) on the
36 real property benefitted by such improvements for a period of years, and, if included in
37 the resolution, an assessment in each year thereafter with the proceeds thereof used solely for
38 maintenance of the improvement?

39 3. As an alternative to the procedure described in subsection 2 of this section, the
40 governing body of a city or county may create a neighborhood improvement district when a
41 proper petition has been signed by the owners of record of at least two-thirds by area of all real
42 property located within such proposed district. Each owner of record of real property located in
43 the proposed district is allowed one signature. Any person, corporation, or limited liability
44 partnership owning more than one parcel of land located in such proposed district shall be
45 allowed only one signature on such petition. The petition, in order to become effective, shall be
46 filed with the city clerk or county clerk. A proper petition for the creation of a neighborhood
47 improvement district shall set forth the project name for the proposed improvement, the general
48 nature of the proposed improvement, the estimated cost of such improvement, the boundaries
49 of the proposed neighborhood improvement district to be assessed, the proposed method or
50 methods of assessment of real property within the district, including any provision for the annual
51 assessment of maintenance costs of the improvement in each year during the term of the bonds
52 issued for the original improvement and after such bonds are paid in full, a notice that the names
53 of the signers may not be withdrawn later than seven days after the petition is filed with the city
54 clerk or county clerk, and a notice that the final cost of such improvement assessed against real
55 property within the district and the amount of general obligation bonds issued therefor shall not
56 exceed the estimated cost of such improvement, as stated in such petition, by more than
57 twenty-five percent, and that the annual assessment for maintenance costs of the improvements
58 shall not exceed the estimated annual maintenance cost, as stated in such petition, by more than
59 twenty-five percent.

60 4. Upon receiving the requisite voter approval at an election or upon the filing of a
61 proper petition with the city clerk or county clerk, the governing body may by resolution or
62 ordinance determine the advisability of the improvement and may order that the district be
63 established and that preliminary plans and specifications for the improvement be made. Such
64 resolution or ordinance shall state and make findings as to the project name for the proposed
65 improvement, the nature of the improvement, the estimated cost of such improvement, the
66 boundaries of the neighborhood improvement district to be assessed, the proposed method or
67 methods of assessment of real property within the district, including any provision for the annual
68 assessment of maintenance costs of the improvement in each year after the bonds issued for the
69 original improvement are paid in full, and shall also state that the final cost of such improvement
70 assessed against the real property within the neighborhood improvement district and the amount
71 of general obligation bonds issued therefor shall not, without a new election or petition, exceed
72 the estimated cost of such improvement by more than twenty-five percent.

73 5. The boundaries of the proposed district shall be described by metes and bounds,
74 streets or other sufficiently specific description. The area of the neighborhood improvement
75 district finally determined by the governing body of the city or county to be assessed may be less
76 than, but shall not exceed, the total area comprising such district.

77 6. In any neighborhood improvement district organized prior to August 28, 1994, an
78 assessment may be levied and collected after the original period approved for assessment of
79 property within the district has expired, with the proceeds thereof used solely for maintenance
80 of the improvement, if the residents of the neighborhood improvement district either vote to
81 assess real property within the district for the maintenance costs in the manner prescribed in
82 subsection 2 of this section or if the owners of two-thirds of the area of all real property located
83 within the district sign a petition for such purpose in the same manner as prescribed in subsection
84 3 of this section.

85 **7. Prior to any assessment hereafter being levied against any real property within**
86 **any neighborhood improvement district, and prior to any lien enforceable under either**
87 **chapter 140 or 141 being imposed after August 28, 2013 against any real property within**
88 **a neighborhood improvement district, the clerk of the governing body establishing the**
89 **neighborhood improvement district shall cause to be recorded with the recorder of deeds**
90 **for the county in which any portion of the neighborhood improvement district is located,**
91 **a document conforming to the provisions of section 59.310 or section 59.313, and which**
92 **shall contain at least the following information:**

93 **(1) Each owner of record of real property located within the neighborhood**
94 **improvement district at the time of recording, who shall be identified in the document as**
95 **grantors and indexed by the recorder, as required under section 59.440;**

96 **(2) The governing body establishing the neighborhood improvement district and**
97 **the title of any official or agency responsible for collecting or enforcing any assessments,**
98 **who shall be identified in the document as grantees and indexed by the recorder, as**
99 **required under section 59.440;**

100 **(3) The legal description of the property within the neighborhood improvement**
101 **district which may either be the metes and bounds description authorized in subsection 5**
102 **of this section or the legal description of each lot or parcel within the neighborhood**
103 **improvement district; and**

104 **(4) The identifying number of the resolution or ordinance creating the**
105 **neighborhood improvement district, or a copy of such resolution or ordinance.**

67.463. 1. At the hearing to consider the proposed improvements and assessments, the
2 governing body shall hear and pass upon all objections to the proposed improvements and
3 proposed assessments, if any, and may amend the proposed improvements, and the plans and
4 specifications therefor, or assessments as to any property, and thereupon by ordinance or
5 resolution the governing body of the city or county shall order that the improvement be made and
6 direct that financing for the cost thereof be obtained as provided in sections 67.453 to 67.475.

7 2. After construction of the improvement has been completed in accordance with the
8 plans and specifications therefor, the governing body shall compute the final costs of the
9 improvement and apportion the costs among the property benefitted by such improvement in
10 such equitable manner as the governing body shall determine, charging each parcel of property
11 with its proportionate share of the costs, and by resolution or ordinance, assess the final cost of
12 the improvement or the amount of general obligation bonds issued or to be issued therefor as
13 special assessments against the property described in the assessment roll.

14 3. After the passage or adoption of the ordinance or resolution assessing the special
15 assessments, the city clerk or county clerk shall mail a notice to each property owner within the
16 district which sets forth a description of each parcel of real property to be assessed which is
17 owned by such owner, the special assessment assigned to such property, and a statement that the
18 property owner may pay such assessment in full, together with interest accrued thereon from the
19 effective date of such ordinance or resolution, on or before a specified date determined by the
20 effective date of the ordinance or resolution, or may pay such assessment in annual installments
21 as provided in subsection 4 of this section.

22 4. The special assessments shall be assessed upon the property included therein
23 concurrent with general property taxes, and shall be payable in substantially equal annual
24 installments for a duration stated in the ballot measure prescribed in subsection 2 of section
25 67.457 or in the petition prescribed in subsection 3 of section 67.457, and, if authorized, an
26 assessment in each year thereafter levied and collected in the same manner with the proceeds

27 thereof used solely for maintenance of the improvement, taking into account such assessments
28 and interest thereon, as the governing body determines. The first installment shall be payable
29 after the first collection of general property taxes following the adoption of the assessment
30 ordinance or resolution unless such ordinance or resolution was adopted and certified too late
31 to permit its collection at such time. All assessments shall bear interest at such rate as the
32 governing body determines, not to exceed the rate permitted for bonds by section 108.170.
33 Interest on the assessment between the effective date of the ordinance or resolution assessing the
34 assessment and the date the first installment is payable shall be added to the first installment.
35 The interest for one year on all unpaid installments shall be added to each subsequent installment
36 until paid. In the case of a special assessment by a city, all of the installments, together with the
37 interest accrued or to accrue thereon, may be certified by the city clerk to the county clerk in one
38 instrument at the same time. Such certification shall be good for all of the installments, and the
39 interest thereon payable as special assessments.

40 5. Special assessments shall be collected and paid over to the city treasurer or county
41 treasurer in the same manner as taxes of the city or county are collected and paid. In any **county**
42 **with a charter form of government and with more than six hundred thousand but fewer**
43 **than seven hundred thousand inhabitants and any** county of the first classification with more
44 than one hundred thirty-five thousand four hundred but fewer than one hundred thirty-five
45 thousand five hundred inhabitants, the county collector may collect a fee as prescribed by section
46 52.260 for collection of assessments under this section.

67.469. A special assessment authorized under the provisions of sections 67.453 to
2 67.475 shall be a lien, from the date of the assessment, on the property against which it is
3 assessed on behalf of the city or county assessing the same to the same extent as a tax upon real
4 property. The lien may be foreclosed in the same manner as a tax upon real property by land tax
5 sale pursuant to chapter 140 or [by judicial foreclosure proceeding], **if applicable to that**
6 **county, chapter 141, or** at the option of the governing body, **by judicial foreclosure**
7 **proceeding.** Upon the foreclosure of any such lien, whether by land tax sale or by judicial
8 foreclosure proceeding, the entire remaining assessment may become due and payable and may
9 be recoverable in such foreclosure proceeding at the option of the governing body.

67.1368. 1. The governing body of any county of the third classification without a
2 **township form of government and with more than twelve thousand but fewer than fourteen**
3 **thousand inhabitants and with a city of the fourth classification with more than two**
4 **thousand seven hundred but fewer than three thousand inhabitants as the county seat may**
5 **impose a tax on the charges for all sleeping rooms paid by the transient guests of hotels or**
6 **motels situated in the county or a portion thereof, which shall not be more than five**
7 **percent per occupied room per night, except that such tax shall not become effective unless**

8 the governing body of the county submits to the voters of the county at a state general or
9 primary election a proposal to authorize the governing body of the county to impose a tax
10 under this section. The tax authorized in this section shall be in addition to the charge for
11 the sleeping room and all other taxes imposed by law, and the proceeds of such tax shall
12 be used by the county for the promotion of tourism, growth of the region, and economic
13 development. Such tax shall be stated separately from all other charges and taxes.

14 2. The ballot of submission for the tax authorized in this section shall be in
15 substantially the following form:

16 Shall (insert the name of the county) impose a tax on the charges for all
17 sleeping rooms paid by the transient guests of hotels and motels situated in (name
18 of county) at a rate of (insert rate of percent) percent for the promotion of the county,
19 growth of the region, and economic development?

20 ☐ YES ☐ NO

21 If a majority of the votes cast on the question by the qualified voters voting thereon are in
22 favor of the question, then the tax shall become effective on the first day of the second
23 calendar quarter following the calendar quarter in which the election was held. If a
24 majority of the votes cast on the question by the qualified voters voting thereon are
25 opposed to the question, then the tax authorized by this section shall not become effective
26 unless and until the question is resubmitted under this section to the qualified voters of the
27 county and such question is approved by a majority of the qualified voters of the county
28 voting on the question.

29 3. As used in this section, "transient guests" means persons who occupy a room or
30 rooms in a hotel or motel for thirty-one days or less during any calendar quarter.

67.1521. 1. A district may levy by resolution one or more special assessments against
2 real property within its boundaries, upon receipt of and in accordance with a petition signed by:

3 (1) Owners of real property collectively owning more than fifty percent by assessed value
4 of real property within the boundaries of the district; and

5 (2) More than fifty percent per capita of the owners of all real property within the
6 boundaries of the district.

7 2. The special assessment petition shall be in substantially the following form:

8 The (insert name of district) Community Improvement District
9 ("District") shall be authorized to levy special assessments against real property benefitted within
10 the District for the purpose of providing revenue for (insert general description of
11 specific service and/or projects) in the district, such special assessments to be levied against each
12 tract, lot or parcel of real property listed below within the district which receives special benefit
13 as a result of such service and/or projects, the cost of which shall be allocated among this

14 property by (insert method of allocation, e.g., per square foot of property, per
15 square foot on each square foot of improvement, or by abutting foot of property abutting streets,
16 roads, highways, parks or other improvements, or any other reasonable method) in an amount
17 not to exceed dollars per (insert unit of measure). Such authorization to levy the special
18 assessment shall expire on (insert date). The tracts of land located in the district
19 which will receive special benefit from this service and/or projects are: (list of
20 properties by common addresses and legal descriptions).

21 3. The method for allocating such special assessments set forth in the petition may be
22 any reasonable method which results in imposing assessments upon real property benefitted in
23 relation to the benefit conferred upon each respective tract, lot or parcel of real property and the
24 cost to provide such benefit.

25 4. By resolution of the board, the district may levy a special assessment rate lower than
26 the rate ceiling set forth in the petition authorizing the special assessment and may increase such
27 lowered special assessment rate to a level not exceeding the special assessment rate ceiling set
28 forth in the petition without further approval of the real property owners; provided that a district
29 imposing a special assessment pursuant to this section may not repeal or amend such special
30 assessment or lower the rate of such special assessment if such repeal, amendment or lower rate
31 will impair the district's ability to pay any liabilities that it has incurred, money that it has
32 borrowed or obligations that it has issued.

33 5. Each special assessment which is due and owing shall constitute a perpetual lien
34 against each tract, lot or parcel of property from which it is derived. Such lien may be foreclosed
35 in the same manner as any other special assessment lien as provided in section 88.861.
36 Notwithstanding the provisions of this subsection and section 67.1541 to the contrary, [in any
37 county of the first classification with more than one hundred thirty-five thousand four hundred
38 but fewer than one hundred thirty-five thousand five hundred inhabitants,] the county collector
39 may, upon certification by the district for collection, add each special assessment to the annual
40 real estate tax bill for the property and collect the assessment in the same manner the collector
41 uses for real estate taxes. [In said counties, each] **Any** special assessment remaining unpaid on
42 the first day of January annually is delinquent and enforcement of collection of the delinquent
43 bill by the county collector shall be governed by the laws concerning delinquent and back taxes.
44 The lien may be foreclosed in the same manner as a tax upon real property by land tax sale under
45 chapter 140 or, if applicable to that county, chapter 141.

46 6. A separate fund or account shall be created by the district for each special assessment
47 levied and each fund or account shall be identifiable by a suitable title. The proceeds of such
48 assessments shall be credited to such fund or account. Such fund or account shall be used solely
49 to pay the costs incurred in undertaking the specified service or project.

50 7. Upon completion of the specified service or project or both, the balance remaining in
51 the fund or account established for such specified service or project or both shall be returned or
52 credited against the amount of the original assessment of each parcel of property pro rata based
53 on the method of assessment of such special assessment.

54 8. Any funds in a fund or account created pursuant to this section which are not needed
55 for current expenditures may be invested by the board in accordance with applicable laws
56 relating to the investment of funds of the city in which the district is located.

57 9. The authority of the district to levy special assessments shall be independent of the
58 limitations and authorities of the municipality in which it is located; specifically, the provisions
59 of section 88.812 shall not apply to any district.

72.080. 1. Any unincorporated city, town, or other area of the state may, except as
2 otherwise provided in sections 72.400 to 72.420, become a city of the class to which its
3 population would entitle it pursuant to this chapter, and be incorporated pursuant to the law for
4 the government of cities of that class, in the following manner: whenever a number of voters
5 equal to fifteen percent of the votes cast in the last gubernatorial election in the area proposed
6 to be incorporated shall present a petition to the governing body of the county in which such city,
7 town, or area is situated, such petition shall describe, by metes and bounds, the area to be
8 incorporated and be accompanied by a plat thereof, shall state the approximate population and
9 the assessed valuation of all real and personal property in the area and shall state facts showing
10 that the proposed city shall have the ability to furnish normal municipal services within a
11 reasonable time after its incorporation is to become effective and praying that the question be
12 submitted to determine if it may be incorporated. If the governing body shall be satisfied that
13 a number of voters equal to fifteen percent of the votes cast in the last gubernatorial election in
14 the area proposed to be incorporated have signed such petition, the governing body shall submit
15 the question to the voters.

16 2. The county may make changes in the petition to correct technical errors or to redefine
17 the metes and bounds of the area to be incorporated to reflect other boundary changes occurring
18 within six months prior to the time of filing the petition. Petitions submitted by proposing agents
19 may be submitted with exclusions for the signatures collected in areas originally included in the
20 proposal but subsequently annexed or incorporated separately as a city, town or village, although
21 the governing body shall be satisfied as to the sufficiency of the signatures for the final proposed
22 area. If a majority of the voters voting on the question vote for incorporation, the governing
23 body shall declare such city, town, or other area incorporated, designating in such order the metes
24 and bounds thereof, and thenceforth the inhabitants within such bounds shall be a body politic
25 and incorporate, by the name and style of "the city of", or "the town of
26", and the first officers of such city or town shall be designated by the order

27 of the governing body, who shall hold their offices until the next municipal election and until
28 their successors shall be duly elected and qualified. The county shall pay the costs of the
29 election.

30 3. In any county with a charter form of government where fifty or more cities, towns and
31 villages have been incorporated, an unincorporated city, town or other area of the state shall not
32 be incorporated except as provided in sections 72.400 to 72.420.

33 4. Any unincorporated area with a private eighteen-hole golf course community and with
34 at least a one hundred acre lake located within any county of the first classification with more
35 than eighty-two thousand but less than eighty-two thousand one hundred inhabitants may
36 incorporate as a city of the class to which its population would entitle it pursuant to this chapter
37 notwithstanding any proposed annexation of the unincorporated area by any city of the third or
38 fourth classification or any home rule city with more than four hundred thousand inhabitants and
39 located in more than one county. If any city of the third or fourth classification or any home rule
40 city with more than four hundred thousand inhabitants and located in more than one county
41 proposes annexation by ordinance or resolution of any unincorporated area as [defined]
42 **described** in this subsection, no such annexation shall become effective until and only after a
43 majority of the qualified voters in the unincorporated area proposed to be incorporated fail to
44 approve or oppose the proposed incorporation by a majority vote in the election described in
45 subsection 2 of this section.

46 5. Prior to the election described in subsection 2 of this section, if the owner or owners
47 of either the majority of the commercial or the majority of the agricultural classification of real
48 property in the proposed area to be incorporated object to such incorporation, such owner or
49 owners may file an action in the circuit court of the county in which such unincorporated area
50 is situated, pursuant to chapter 527, praying for a declaratory judgment requesting that such
51 incorporation be declared unreasonable by the court. As used in this subsection, a "majority of
52 the commercial or agricultural classification" means a majority as determined by the assessed
53 valuation of the tracts of real property in either classification to be determined by the assessments
54 made according to chapter 137. The petition in such action shall state facts showing that such
55 incorporation including the real property owned by the petitioners is not reasonable based on the
56 same criteria as specified in subsection 3 of section 72.403 and is not necessary to the proper
57 development of the city or town. If the circuit court finds that such inclusion is not reasonable
58 and necessary, it may enjoin the incorporation or require the petition requesting the incorporation
59 to be resubmitted excluding all or part of the property of the petitioners from the proposed
60 incorporation.

61 **6. In any county with a charter form of government and with more than two**
62 **hundred thousand but fewer than three hundred fifty thousand inhabitants, if any petition**

63 to incorporate a proposed area under this section fails to be adopted, no petition to
64 incorporate such area shall be resubmitted to the governing body of the county during the
65 three years immediately following the disapproval of such incorporation.

79.070. No person shall be an alderman unless he or she is at least [twenty-one] **eighteen**
2 years of age, a citizen of the United States, and an inhabitant and resident of the city for one year
3 next preceding his or her election, and a resident, at the time he or she files and during the time
4 he or she serves, of the ward from which he or she is elected.

94.841. 1. The governing body of any special charter city with more than
2 **twenty-nine thousand but fewer than thirty-two thousand inhabitants may impose, by**
3 **order or ordinance, a tax on the charges for all sleeping rooms paid by the transient guests**
4 **of hotels, motels, and bed and breakfast inns situated in the city or a portion thereof. The**
5 **tax shall be not more than six percent per occupied room per night, and shall be imposed**
6 **solely for the purpose of promoting tourism, cultural activities, business, and economic**
7 **development, and for constructing related infrastructure and improvements. The tax**
8 **authorized in this section shall be in addition to the charge for the sleeping room and all**
9 **other taxes imposed by law, and shall be stated separately from all other charges and taxes.**

10 **2. (1) No such order or ordinance shall become effective unless the governing body**
11 **of the city submits to the voters of the city at a state general, primary, or special election**
12 **a proposal to authorize the governing body of the city to impose a tax under this section.**
13 **The ballot language shall be in substantially the following form:**

14 **"Shall the City of (insert city name) impose a tax on the charges for all sleeping**
15 **rooms paid by the transient guests of hotels, motels, and bed and breakfast inns in the city**
16 **at a rate not to exceed six percent per occupied room per night for the sole purpose of**
17 **promoting tourism, cultural activities, business, and economic development, and for**
18 **constructing related infrastructure and improvements?"**.

19 **(2) If a majority of the votes cast on the question by the qualified voters voting**
20 **thereon are in favor of the question, then the tax shall become effective on the first day of**
21 **the second calendar quarter after the director of revenue receives notice of the adoption**
22 **of the tax. If a majority of the votes cast on the question by the qualified voters voting**
23 **thereon are opposed to the question, then the tax shall not become effective unless and until**
24 **the question is resubmitted under this section to the qualified voters of the city and such**
25 **question is approved by a majority of the qualified voters voting on the question.**

26 **3. The governing body of any city that has adopted the tax authorized in this**
27 **section may submit the question of repeal of the tax to the voters on any date available for**
28 **elections for the city. If a majority of the votes cast on the proposal are in favor of the**
29 **repeal, that repeal shall become effective on December thirty-first of the calendar year in**

30 which such repeal was approved. If a majority of the votes cast on the question by the
31 qualified voters voting thereon are opposed to the repeal, then the tax authorized in this
32 section shall remain effective until the question is resubmitted under this section to the
33 qualified voters of the city, and the repeal is approved by a majority of the qualified voters
34 voting on the question.

35 4. Whenever the governing body of any city that has adopted the tax authorized in
36 this section receives a petition, signed by a number of registered voters of the city equal to
37 at least ten percent of the number of registered voters of the city voting in the last
38 gubernatorial election, calling for an election to repeal the tax imposed under this section,
39 the governing body shall submit to the voters of the city a proposal to repeal the tax. If a
40 majority of the votes cast on the question by the qualified voters voting thereon are in favor
41 of the repeal, that repeal shall become effective on December thirty-first of the calendar
42 year in which such repeal was approved. If a majority of the votes cast on the question by
43 the qualified voters voting thereon are opposed to the repeal, then the tax shall remain
44 effective until the question is resubmitted under this section to the qualified voters of the
45 city and the repeal is approved by a majority of the qualified voters voting on the question.

46 5. As used in this section, "transient guests" means a person or persons who occupy
47 a room or rooms in a hotel or motel for thirty-one days or less during any calendar
48 quarter.

94.1060. 1. The governing body of any city of the fourth classification with more
2 than seven hundred but fewer than eight hundred inhabitants and located in any county
3 of the third classification without a township form of government and with more than
4 twelve thousand but fewer than fourteen thousand inhabitants may impose a tax on the
5 charges for all sleeping rooms paid by the transient guests of hotels or motels situated in
6 the city or a portion thereof, which shall not be more than five percent per occupied room
7 per night, except that such tax shall not become effective unless the governing body of the
8 city submits to the voters of the city at a state general or primary election a proposal to
9 authorize the governing body of the city to impose a tax under this section. The tax
10 authorized in this section shall be in addition to the charge for the sleeping room and all
11 other taxes imposed by law, and the proceeds of such tax shall be used by the city for the
12 promotion of tourism, growth of the region, and economic development. Such tax shall be
13 stated separately from all other charges and taxes.

14 2. The ballot of submission for the tax authorized in this section shall be in
15 substantially the following form:

16 Shall (insert the name of the city) impose a tax on the charges for all sleeping
17 rooms paid by the transient guests of hotels and motels situated in (name of city) at

18 **a rate of (insert rate of percent) percent for the promotion of the city, growth of the**
19 **region, and economic development?**

20 ☐ YES ☐ NO

21 **If a majority of the votes cast on the question by the qualified voters voting thereon are in**
22 **favor of the question, then the tax shall become effective on the first day of the second**
23 **calendar quarter following the calendar quarter in which the election was held. If a**
24 **majority of the votes cast on the question by the qualified voters voting thereon are**
25 **opposed to the question, then the tax authorized by this section shall not become effective**
26 **unless and until the question is resubmitted under this section to the qualified voters of the**
27 **city and such question is approved by a majority of the qualified voters of the city voting**
28 **on the question.**

29 **3. As used in this section, "transient guests" means persons who occupy a room or**
30 **rooms in a hotel or motel for thirty-one days or less during any calendar quarter.**

139.160. 1. At the term of the county commission to be held on the [first] **second**
2 Monday in March, the collector shall return the delinquent lists and back tax books, and in the
3 city of St. Louis the uncollected tax bills and back tax books, under oath or affirmation, to such
4 commission, and settle his accounts of all moneys received by him on account of taxes and other
5 sources of revenue, and the amount of such delinquent lists, or so much thereof as the
6 commission shall find properly returned delinquent, shall be allowed and credited to him on his
7 settlement.

8 2. Before allowing the collector such credit for any delinquent lists, the county
9 commission shall make special inquiry and be fully satisfied that he has used due diligence to
10 collect the same, and that he could not find any personal property of the taxpayer out of which
11 to make the taxes.

12 3. If the commission is satisfied that there are any names on the lists of persons who have
13 personal property out of which the taxes could have been made, it shall, in passing upon such
14 lists, strike such names therefrom.

139.170. If there be no regular term of the county commission in any county on the [first]
2 **second** Monday in March, a special term of such commission shall be called by any two
3 commissioners thereof, to be held on that day in each year, for the purpose of making the
4 settlement required by this chapter; and if, from any cause, there shall be no meeting of the
5 commission held on that day, then it shall be the duty of the commission to receive the
6 delinquent lists and make settlement with the collector at the next term thereafter; provided, that
7 on the application of the collector, it shall be the duty of the presiding commissioner of the
8 county commission to call a special term for that purpose as soon as practicable.

140.050. 1. Except as provided in section 52.361, the county clerk shall file the delinquent lists in the county clerk's office and within ten days thereafter make, under the seal of the commission, the lists into a back tax book as provided in section 140.060.

2. Except as provided in section 52.361, when completed, the clerk shall deliver the book **or an electronic copy thereof** to the collector taking duplicate receipts therefor, one of which the clerk shall file in the clerk's office and the other the clerk shall file with the director of revenue. The clerk shall charge the collector with the aggregate amount of taxes, interest, and clerk's fees contained in the back tax book.

3. The collector shall collect such back taxes and may levy upon, seize and distrain tangible personal property and may sell such property for taxes.

4. In the city of St. Louis, the city comptroller or other proper officer shall return the back tax book together with the uncollected tax bills within thirty days to the city collector.

5. If any county commission or clerk in counties not having a county auditor fails to comply with section 140.040, and this section, to the extent that the collection of taxes cannot be enforced by law, the county commission or clerk, or their successors in office, shall correct such omissions at once and return the back tax book to the collector who shall collect such taxes.

140.115. Any person other than the owner or a mortgagee or other lienholder described in section 139.070 who pays the original taxes, as charged against the tract of land or town lot described in the back tax book together with interest from the day upon which the tax first became delinquent at the rate specified in section 140.100 shall not invoke a lien on said property or person without the knowledge and consent of the owner. Any such lien so invoked on said property or person without the knowledge and consent of the owner shall be null and void.

140.150. 1. All lands, lots, mineral rights, and royalty interests on which taxes or [neighborhood improvement district] special assessments are delinquent and unpaid are subject to sale to discharge the lien for the delinquent and unpaid taxes or unpaid special assessments as provided for in this chapter on the fourth Monday in August of each year.

2. No real property, lots, mineral rights, or royalty interests shall be sold for state, county or city taxes or special assessments without judicial proceedings, unless the notice of sale contains the names of all record owners thereof, or the names of all owners appearing on the land tax book and all other information required by law. Delinquent taxes or unpaid special assessments, penalty, interest and costs due thereon may be paid to the county collector at any time before the property is sold therefor. The collector shall send notices to the publicly recorded owner of record before any delinquent and unpaid taxes or unpaid special assessments as specified in this section subject to sale are published. The first notice shall be by first class mail. A second notice shall be sent by certified mail only if the assessed valuation of the property is

14 greater than one thousand dollars. If the assessed valuation of the property is not greater than
15 one thousand dollars, only the first notice shall be required. If any second notice sent by certified
16 mail under this section is returned to the collector unsigned, then notice shall be sent before the
17 sale by first class mail to both the owner of record and the occupant of the real property. The
18 postage for the mailing of the notices shall be paid out of the county treasury, and such costs
19 shall be added to the costs of conducting the sale, and the county treasury shall be reimbursed
20 to the extent that such postage costs are recovered at the sale. The failure of the taxpayer or the
21 publicly recorded owner to receive the notice provided for in this section shall not relieve the
22 taxpayer or publicly recorded owner of any tax liability imposed by law.

23 3. The entry in the back tax book by the county clerk of the delinquent lands, lots,
24 mineral rights, and royalty interests constitutes a levy upon the delinquent lands, lots, mineral
25 rights, and royalty interests for the purpose of enforcing the lien of delinquent and unpaid taxes
26 or unpaid special assessments [as provided in section 67.469], together with penalty, interest and
27 costs.

140.160. 1. No proceedings for the sale of land and lots for delinquent taxes pursuant
2 to this chapter or unpaid special assessments [as provided in section 67.469], relating to the
3 collection of delinquent and back taxes and unpaid special assessments and providing for
4 foreclosure sale and redemption of land and lots therefor, shall be valid unless initial proceedings
5 therefor shall be commenced within three years after delinquency of such taxes and unpaid
6 special assessments, and any sale held pursuant to initial proceedings commenced within such
7 period of three years shall be deemed to have been in compliance with the provisions of said law
8 insofar as the time at which such sales are to be had is specified therein; provided further, that
9 in suits or actions to collect delinquent drainage and/or levee assessments on real estate such
10 suits or actions shall be commenced within three years after delinquency, otherwise no suit or
11 action therefor shall be commenced, had or maintained, except that the three-year limitation
12 described in this subsection shall not be applicable if any written instrument conveys any real
13 estate having a tax-exempt status, if such instrument causes such real estate to again become
14 taxable real property and if such instrument has not been recorded in the office of the recorder
15 in the county in which the real estate has been situated. Such three-year limitation shall only be
16 applicable once the recording of the title has occurred.

17 2. The county auditor in all counties having a county auditor shall annually audit
18 collections, deposits, and supporting reports of the collector and provide a copy of such audit to
19 the county collector and to the governing body of the county. A copy of the audit may be
20 provided to all applicable taxing entities within the county at the discretion of the county
21 collector.

140.230. 1. When real estate has been sold for taxes or other debt by the sheriff or collector of any county within the state of Missouri, and the same sells for a greater amount than the debt or taxes and all costs in the case it shall be the duty of the sheriff or collector of the county, when such sale has been or may hereafter be made, to make a written statement describing each parcel or tract of land sold by him for a greater amount than the debt or taxes and all costs in the case together with the amount of surplus money in each case. The statement shall be subscribed and sworn to by the sheriff or collector making it before some officer competent to administer oaths within this state, and then presented to the county commission of the county where the sale has been or may be made; and on the approval of the statement by the commission, the sheriff or collector making the same shall pay the surplus money into the county treasury, take the receipt in duplicate of the treasurer for the surplus of money and retain one of the duplicate receipts himself and file the other with the county commission, and thereupon the commission shall charge the treasurer with the amount.

2. The treasurer shall place such moneys in the county treasury to be held for the use and benefit of the person entitled to such moneys or to the credit of the school fund of the county, to be held in trust for the term of three years for the publicly recorded owner or owners of the property sold at **the time of** the delinquent land tax auction or their legal representatives. At the end of three years, if such fund shall not be called for **as part of a redemption or collector's deed issuance**, then it shall become a permanent school fund of the county.

3. County commissions shall compel owners or agents to make satisfactory proof of their claims before receiving their money; provided, that no county shall pay interest to the claimant of any such fund.

140.290. 1. After payment shall have been made the county collector shall give the purchaser a certificate in writing, to be designated as a certificate of purchase, which shall carry a numerical number and which shall describe the land so purchased, each tract or lot separately stated, the total amount of the tax, with penalty, interest and costs, and the year or years of delinquency for which said lands or lots were sold, separately stated, and the aggregate of all such taxes, penalty, interest and costs, and the sum bid on each tract.

2. If the purchaser bid for any tract or lot of land a sum in excess of the delinquent tax, penalty, interest and costs for which said tract or lot of land was sold, such excess sum shall also be noted in the certificate of purchase, in a separate column to be provided therefor. Such certificate of purchase shall also recite the name and address of the owner or reputed owner if known, and if unknown then the party or parties to whom each tract or lot of land was assessed, together with the address of such party, if known, and shall also have incorporated therein the name and address of the purchaser. Such certificate of purchase shall also contain the true date of the sale and the time when the purchaser will be entitled to a deed for said land, if not

15 redeemed as in this chapter provided, and the rate of interest that such certificate of purchase
16 shall bear, which rate of interest shall not exceed the sum of ten percent per annum. Such
17 certificate shall be authenticated by the county collector, who shall record the same in a
18 permanent record book in his office before delivery to the purchaser.

19 3. Such certificate shall be assignable, but no assignment thereof shall be valid unless
20 endorsed on such certificate and acknowledged before some officer authorized to take
21 acknowledgment of deeds and an entry of such assignment entered in the record of said
22 certificate of purchase in the office of the county collector.

23 4. [For each certificate of purchase issued, including the recording of the same, the
24 county collector shall be entitled to receive and retain a fee of fifty cents, to be paid by the
25 purchaser and treated as a part of the cost of the sale, and so noted on the certificate. For noting
26 any assignment of any certificate the county collector shall be entitled to a fee of twenty-five
27 cents, to be paid by the person requesting such recital of assignment, and which shall not be
28 treated as a part of the cost of the sale.] For each certificate of purchase issued, as a part of the
29 cost of the sale, the purchaser shall pay to the collector the fee necessary to record such
30 certificate of purchase in the office of the county recorder. The collector shall record the
31 certificate of purchase before delivering such certificate of purchase to the purchaser.

32 5. No collector shall be authorized to issue a certificate of purchase to any nonresident
33 of the state of Missouri, however, any nonresident as described in subsection 2 of section
34 140.190 may appoint an agent, and such agent shall comply with the provisions of section
35 140.190 pertaining to a nonresident.

36 6. This section shall not apply to any post-third-year tax sale, except for nonresidents as
37 provided in subsection 5 of this section.

140.405. 1. Any person purchasing property at a delinquent land tax auction shall not
2 acquire the deed to the real estate, as provided for in section 140.250 or 140.420, until the person
3 meets the requirements of this section, except that such requirements shall not apply to
4 post-third-year sales, which shall be conducted under subsection 4 of section 140.250. The
5 purchaser shall obtain a title search report from a licensed attorney or licensed title company
6 detailing the ownership and encumbrances on the property. Such title search report shall be
7 declared invalid if the effective date is more than one hundred twenty days from the date the
8 purchaser applies for a collector's deed under section 140.250 or 140.420.

9 2. At least ninety days prior to the date when a purchaser is authorized to acquire the
10 deed, the purchaser shall notify the owner of record and any person who holds a publicly
11 recorded unreleased deed of trust, mortgage, lease, lien, judgment, or any other publicly recorded
12 claim upon that real estate of such person's right to redeem the property. Notice shall be sent by
13 both first class mail and certified mail return receipt requested to such person's last known

14 available address. If the certified mail return receipt is returned signed, the first class mail notice
15 is not returned, the first class mail notice is refused where noted by the United States Postal
16 Service, or any combination thereof, notice shall be presumed received by the recipient. At the
17 conclusion of the applicable redemption period, the purchaser shall make an affidavit in
18 accordance with subsection 4 of this section.

19 3. If the owner of record or **the holder of** any other publicly recorded claim on the
20 property intends to transfer ownership or execute any additional liens or encumbrances on the
21 property, such owner shall first redeem such property under section 140.340. The failure to
22 comply with redeeming the property first before executing any of such actions or agreements on
23 the property shall require the owner of record or any other publicly recorded claim on the
24 property to reimburse the purchaser for the total bid as recorded on the certificate of purchase
25 and all the costs of the sale required in sections 140.150 to 140.405.

26 4. In the case that both the certified notice return receipt card is returned unsigned and
27 the first class mail is returned for any reason except refusal, where the notice is returned
28 undeliverable, then the purchaser shall attempt additional notice and certify in the purchaser's
29 affidavit to the collector that such additional notice was attempted and by what means.

30 5. The purchaser shall notify the county collector by affidavit of the date that every
31 required notice was sent to the owner of record and, if applicable, any other publicly recorded
32 claim on the property. To the affidavit, the purchaser shall attach a copy of a valid title search
33 report as described in subsection 1 of this section as well as completed copies of the following
34 for each recipient:

- 35 (1) **Notices of right to redeem sent by** first class mail;
36 (2) **Notices of right to redeem sent by** certified mail [notice];
37 (3) Addressed envelopes **for all notices**, as they appeared immediately before mailing;
38 (4) Certified mail receipt as it appeared upon its return; and
39 (5) Any returned regular mailed envelopes. As provided in this section, at such time the
40 purchaser notifies the collector by affidavit that all the ninety days' notice requirements of this
41 section have been met, the purchaser is authorized to acquire the deed, provided that a collector's
42 deed shall not be acquired before the expiration date of the redemption period as provided in
43 section 140.340.

44 6. If any real estate is purchased at a third-offering tax auction and has a publicly
45 recorded unreleased deed of trust, mortgage, lease, lien, judgment, or any other publicly recorded
46 claim upon the real estate under this section, the purchaser of said property shall within forty-five
47 days after the purchase at the sale notify such person of the person's right to redeem the property
48 within ninety days from the postmark date on the notice. Notice shall be sent by both first class
49 mail and certified mail return receipt requested to such person's last known available address.

50 The purchaser shall notify the county collector by affidavit of the date the required notice was
51 sent to the owner of record and, if applicable, **and the holder of** any other publicly recorded
52 claim on the property, that such person shall have ninety days to redeem said property or be
53 forever barred from redeeming said property.

54 7. If the county collector chooses to have the title search done then the county collector
55 may charge the purchaser the cost of the title search before giving the purchaser a deed pursuant
56 to section 140.420.

57 8. If the property is redeemed, the person redeeming the property shall pay the costs
58 incurred by the purchaser in providing notice under this section. Recoverable costs on any
59 property sold at a tax sale shall include the title search, postage, and costs for the recording of
60 any certificate of purchase issued and for recording the release of such certificate of purchase and
61 all the costs of the sale required in sections 140.150 to 140.405.

62 9. Failure of the purchaser to comply with this section shall result in such purchaser's
63 loss of all interest in the real estate.

140.460. 1. Such conveyance shall be executed by the county collector, under his hand
2 and seal, [witnessed by the county clerk] and acknowledged before the county recorder or any
3 other officer authorized to take acknowledgments and the same shall be recorded in the recorder's
4 office before delivery; a fee for recording shall be paid by the purchaser and shall be included
5 in the costs of sale.

6 2. Such deed shall be prima facie evidence that the property conveyed was subject to
7 taxation at the time assessed, that the taxes were delinquent and unpaid at the time of sale, of the
8 regularity of the sale of the premises described in the deed, and of the regularity of all prior
9 proceedings, that said land or lot had not been redeemed and that the period therefor had elapsed,
10 and prima facie evidence of a good and valid title in fee simple in the grantee of said deed; and
11 such deed shall be in the following form, as nearly as the nature of the case will admit, namely:

12 Whereas, A. B. did, on the day of, 20. . . ., produce to the
13 undersigned, C. D., collector of the county of in the state of Missouri, a certificate of purchase,
14 in writing, bearing date the day of 20. . ., signed by E. F., who at the last
15 mentioned date was collector of said county, from which it appears that the said A. B. did, on
16 the day of, 20. . ., purchase at public auction at the door of the
17 courthouse in said county, the tract, parcel or lot of land lastly in this indenture described, and
18 which lot was sold to for the sum of dollars and cents,
19 being the amount due on the following tracts or lots of land, returned delinquent in the name of
20 G. H., for nonpayment of taxes, costs and charges for the year, namely: (Here set out
21 the lands offered for sale); which said lands have been recorded, among other tracts, in the office
22 of said collector, as delinquent for the nonpayment of taxes, costs, and charges due for the year

23 last aforesaid, and legal publication made of the sale of said lands; and it appearing that the said
24 A. B. is the legal owner of said certificate of purchase and the time fixed by law for redeeming
25 the land therein described having now expired, the said G. H. nor any person in his behalf having
26 paid or tendered the amount due the said A. B. on account of the aforesaid purchase, and for the
27 taxes by him since paid, and the said A. B., having demanded a deed for the tract of land
28 mentioned in said certificate, and which was the least quantity of the tract above described that
29 would sell for the amount due thereon for taxes, costs and charges, as above specified, and it
30 appearing from the records of said county collector's office that the aforesaid lands were legally
31 liable for taxation, and has been duly assessed and properly charged on the tax book with the
32 taxes for the years;

33 Therefore, this indenture, made this day of. . . . , 20. . . , between the state of
34 Missouri, by C. D., collector of said county, of the first part, and the said A. B.,
35 of the second part, Witnesseth: That the said party of the first part, for and in consideration of
36 the premises, has granted, bargained and sold unto the said party of the second part, his heirs and
37 assigns, forever, the tract or parcel of land mentioned in said certificate, situate in the county of
38, and state of Missouri, and described as follows, namely: (Here set out the particular
39 tract or parcel sold), To have and to hold the said last mentioned tract or parcel of land, with the
40 appurtenances thereto belonging, to the said party of the second part, his heirs and assigns
41 forever, in as full and ample a manner as the collector of said county is empowered by law to sell
42 the same.

43 In Testimony Whereof, the said C. D., collector of said county of, has hereunto
44 set his hand, and affixed his official seal, the day and year last above written.

45 Witness: (L.S.)

46 Collector of. County.

47 State of Missouri, County, ss:

48 Before me, the undersigned, , in and for said county, this day, personally came the
49 above-named C. D., collector of said county, and acknowledged that he executed the foregoing
50 deed for the uses and purposes therein mentioned.

51 In Witness Whereof, I have hereunto set my hand and seal this day of.
52 . . . , 20.

53 (L.S.)

140.470. [1.] In case circumstances should exist requiring any variation from the
2 foregoing form, in the recital part thereof, the necessary change shall be made by the county
3 collector executing such deed, and the same shall not be vitiated by any such change, provided
4 the substance be retained.

5 [2. The county collector shall be entitled to demand and receive from the person applying
6 therefor, for each tax deed, one dollar and fifty cents, which shall include the acknowledgment.]

140.665. Whenever the word "collector" is used in sections 140.050 to 140.660, as
2 applicable to counties which have adopted township organization, it shall be construed to mean
3 ["treasurer and ex officio collector"] **"collector-treasurer"**. Where applicable it shall also refer
4 to the collector, or other proper officer, collecting taxes in any city or town. Where applicable
5 the word "county" as used in sections 140.050 to 140.660 shall be construed "city" and the words
6 "county clerk" shall be construed "city clerk or other proper officer".

140.730. 1. Tangible personal property [taxes assessed] **subject to assessment** on and
2 after January 1, 1946, and all personal taxes delinquent at that date, shall constitute a debt, as of
3 the date on which such taxes were levied for which a personal judgment may be recovered
4 against the party assessed with such taxes before any court of this state having jurisdiction.

5 2. All actions commenced pursuant to this law shall be prosecuted in the name of the
6 state of Missouri, at the relation and to the use of the collector and against the person or persons
7 named in the tax bill, and in one petition and in one count thereof may be included the said taxes
8 for all such years as may be delinquent and unpaid, and said taxes shall be set forth in a tax bill
9 or bills of said personal back taxes duly authenticated by the certificate of the collector and filed
10 with the petition; and said tax bill or tax bills so certified shall be prima facie evidence that the
11 amount claimed in said suit is just and correct, and all notices and process in suits pursuant to
12 this chapter shall be sued and served in the same manner as in civil actions, and the general laws
13 of this state as to practice and proceedings and appeals and writs of error in civil cases shall
14 apply, as far as applicable, to the above actions; provided, however, that in no case shall the state,
15 county, city or collector be liable for any costs nor shall any be taxed against them or any of
16 them.

17 3. For the purpose of this chapter, personal tax bills shall become delinquent on the first
18 day of January following the year the taxes are due, and suits thereon may be instituted on and
19 after the first day of February following, and within three years from said day. If the collector,
20 after using due diligence, is unable to collect any personal property taxes charged in the
21 delinquent tax list within three years following the year the taxes are due, the collector may
22 remove such personal property taxes from the delinquent or back taxes books in the same manner
23 as real estate is removed under section 137.260. Such abated amounts shall be reported on the
24 annual settlement made by a collector of revenue.

25 4. Said personal tax shall be presented and allowed against the estates of deceased or
26 insolvent debtors, in the same manner and with like effect, as other indebtedness of said debtors.
27 The remedy hereby provided for the collection of personal tax bills is cumulative, and shall not
28 in any manner impair other methods existing or hereafter provided for the collection of the same.

✓